

DONIPHAN COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended December 31, 2017

...***KL***...

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Certified Public Accountants

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DONIPHAN COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of County Commissioners
Doniphan County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Doniphan County, Kansas ("Municipality") as of and for the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Doniphan County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Doniphan County, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

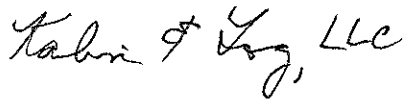
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Doniphan County, Kansas (“Municipality”) as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Karlin & Long, LLC".

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS

October 31, 2018

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Doniphan County, Kansas is a municipal corporation governed by a three member commission. This regulatory financial statement presents Doniphan County (the municipality) and its related municipal entities. The related municipal entities are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

Component Unit that is Discretely Presented

The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The council is an elected seven-member executive board. The county annually provides significant operating subsidies to the council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The County appropriated \$121,300 to the Extension Council in 2017. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations

Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the county for the year 2017:

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fund Descriptions (continued)

Governmental Funds

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Projects Funds – Used to account for the debt proceed and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Proprietary Funds

Business Funds – Funds financed in whole or in part by fees charged to users of the goods or services. (i.e. enterprise and internal service fund etc.)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Statutory Basis of Accounting (continued)

The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer who receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and June 21st.

Taxes levied to finance the budget are made available to the county after January 1st and are distributed by the county treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amendments for the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the county for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapse at year-end.

A legal operating budget is not required for capital projects funds and trust funds and certain special revenue funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments

Compliance with County Resolutions

K.S.A. 19-229 as affirmed by AGO 99-18, gives the board of county commissioners exclusive control over all county expenditures.

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The government has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. State statutes require the government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the government's carrying amount of deposits was \$16,197,205 and the bank balance was \$16,338,109. The bank balance was held by five banks not resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance; \$15,088,109 was collateralized with securities held by the pledging financial institutions' agents in the government's name.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (Continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

General Information about the Plan

Plan Description – Doniphan County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions – K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to provisions Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with the 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Doniphan County, Kansas were \$202,591 for the year ended December 31, 2017.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

Net Pension Liability (continued)

At December 31, 2017, Doniphan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was \$1,945,044 the net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined was an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The City of Effingham, Kansas' proportion of the net pension liability was based on the ratio of the City of Effingham, Kansas' contributions to KPERS, relative to the total employer and non employer contributions to the Local subgroup within KPERS. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actual valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website www.KPERS.org or can be obtained as described above.

NOTE 4 – Risk Management

The county is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted budget violations of Kansas Statutes in the Community Mental Health and a cash basis violation in the Central Kitchen Fund or the period under examination.

NOTE 6 – Jointly Governed Organizations

The County, in conjunction with certain cities within Doniphan County, and the Doniphan County Chamber of Commerce created the Doniphan County Economic Development Commission. The County appoints one member to the commission's board of directors. The Commission is to provide economic development services to governments and businesses within the County. The transactions of the Commission are accounted for in an agency fund of the County. In March of 1998, the Highland Community College took over the routine operations of the Commission. It is the County's opinion that the Commission will not constitute a material financial burden to the County.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Solid Waste Transfer Station

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994 to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The county has the option to purchase the transfer station at five year intervals over that period with ownership passing to the County after 20 years has elapsed. The transfer station began operation in 1996.

NOTE 8 – Interfund Transactions

Operating Transfers were as follows:

| From | To | Statutory Authority | Amount |
|-----------------|---------------------|------------------------|------------|
| Road and Bridge | Capital Improvement | K.S.A. 79-2934 | \$ 150,000 |
| Elderly Fund | Title IIIC-I | K.S.A. 12-1680 | 94,716 |
| Elderly Fund | Title IIIC-II | K.S.A. 12-1680 | 64,412 |
| Elderly Fund | Title IIIB | K.S.A. 12-1680 | 30,568 |

NOTE 9 – Compensated Absences

City employees receive vacation and sick leave benefits. Vacations benefits accrue on a monthly basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 10 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 10 – Other Post Employment Benefits (continued)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

NOTE 11 – Subsequent Events Review

Subsequent events for management's review have been evaluated through October 31, 2018. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 12 – Long Term Debt

The schedule of long term debt and current maturities for the next five years is detailed in the following schedule.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

Note 12- Long Term Debt

Changes in long-term liabilities for Doniphan County, Kansas for the year ended December 31, 2017 were as follows:

| Issue | Interest Rate | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Net Change | Balance End of Year | Interest Paid |
|-----------------------------|---------------|---------------|-----------------|------------------------|---------------------------|-------------------|----------------------|-------------------|---------------------|------------------|
| General Obligation Bonds | | | | | | | | | | |
| Revenue Bonds | | | | | | | | | | |
| 2008 Issue | 3.40% | 1/18/08 | 1,200,000 | 4/1/18 | \$ 270,000 | \$ | \$ 135,000 | \$ (135,000) | \$ 135,000 | \$ 4,590 |
| Capital Leases | | | | | | | | | | |
| 2015 Deere 770Gs (4) | 2.50% | 12/5/14 | 646,440 | 12/5/20 | 397,399 | | 129,209 | (129,209) | 268,190 | 9,935 |
| 2017 Deere 672Gs (4) | 2.75% | 2/15/17 | 574,954 | 2/15/21 | 0 | 574,954 | 121,313 | 453,641 | 453,641 | - |
| 2018 Western Star 4700SF | 3.30% | 5/1/17 | 407,085 | 5/1/21 | 0 | 407,085 | 86,742 | 320,343 | 320,343 | - |
| Total Long Term Debt | | | | | \$ 667,399 | \$ 982,039 | \$ 472,264 | \$ 509,775 | \$ 1,177,174 | \$ 14,525 |

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| | 2018 | 2019 | 2020 | 2021 | Total |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Principal | | | | | |
| General Obligation Bonds | \$ | \$ | \$ | \$ | \$ |
| Special Assessment Bonds | | | | | 0 |
| Certificates of Participation | | | | | 0 |
| Capital Leases | 317,538 | 326,337 | 196,239 | 202,060 | 1,042,174 |
| Revenue Bonds | 135,000 | | | | 135,000 |
| No-Fund Warrants | | | | | 0 |
| Temporary Notes | | | | | 0 |
| Total Principal | 452,538 | 326,337 | 196,239 | 202,060 | 1,177,174 |
| Interest | | | | | |
| General Obligation Bonds | | | | | 0 |
| Special Assessment Bonds | | | | | 0 |
| Certificates of Participation | | | | | 0 |
| Capital Leases | 29,641 | 20,842 | 11,816 | 5,995 | 68,294 |
| Revenue Bonds | 1,586 | | | | 1,586 |
| No-Fund Warrants | | | | | 0 |
| Temporary Notes | | | | | 0 |
| Total Interest | 31,227 | 20,842 | 11,816 | 5,995 | 69,880 |
| Total Principal and Interest | \$ 483,765 | \$ 347,179 | \$ 208,055 | \$ 208,055 | \$ 1,247,054 |

Doniphan County, Kansas

Regulatory-Required

Supplementary Information

For the year ended December 31, 2017

DONIPHAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| Funds | Certified Budget | Adjustments to Comply with Legal Max | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|--------------------------------|---------------------|--|---|-----------------------------------|---|-------------------------------|
| | | | | | | |
| Governmental Type Funds | | | | | | |
| General | \$ 2,733,134 | \$ 0 | \$ 0 | \$ 2,733,134 | \$ 2,306,022 | \$ (427,112) |
| Special Purpose Funds | | | | | | |
| Road and Bridge Fund | 3,144,197 | 0 | 0 | 3,144,197 | 2,831,549 | (312,648) |
| Capital Improvement Fund | 150,000 | 0 | 0 | 150,000 | 7,700 | (142,300) |
| Employee Benefits Fund | 675,288 | 0 | 0 | 675,288 | 487,757 | (187,531) |
| Extension Council Fund | 127,526 | 0 | 0 | 127,526 | 127,002 | (524) |
| Community Mental Health Fund | 29,658 | 0 | 0 | 29,658 | 29,926 | 268 |
| Mental Health Workshop Fund | 31,368 | 0 | 0 | 31,368 | 31,160 | (208) |
| Conservation District Fund | 29,307 | 0 | 0 | 29,307 | 29,307 | 0 |
| Community College Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Appraiser's Costs Fund | 266,148 | 0 | 0 | 266,148 | 218,507 | (47,641) |
| Noxious Weed Fund | 86,510 | 0 | 0 | 86,510 | 57,763 | (28,747) |
| Noxious Weed Chemical Fund | 106,395 | 0 | 0 | 106,395 | 59,255 | (47,140) |
| Fair Fund | 20,498 | 0 | 0 | 20,498 | 20,416 | (82) |
| Economic Development Fund | 111,313 | 0 | 0 | 111,313 | 108,200 | (3,113) |
| Elderly Services Fund | 266,197 | 0 | 0 | 266,197 | 219,939 | (46,258) |
| Local Alcoholic Fund | 5,000 | 0 | 0 | 5,000 | 4,071 | (929) |
| Diversion Fund | 60,111 | 0 | 0 | 60,111 | 884 | (59,227) |
| Direct Election Fund | 144,926 | 0 | 0 | 144,926 | 90,072 | (54,854) |
| Bond and Interest | | | | | | |
| Bond and Interest | 150,362 | 0 | 0 | 150,362 | 143,146 | (7,216) |
| Proprietary Type Funds: | | | | | | |
| Enterprise Funds | | | | | | |
| NEK Central Kitchen | 431,501 | 0 | 0 | 431,501 | 238,205 | (193,296) |
| Health Fund | 990,272 | 0 | 0 | 990,272 | 682,408 | (307,864) |
| Solid Waste Fund | 15,000 | 0 | 0 | 15,000 | 7,580 | (7,420) |

DONIPHAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

Schedule 2-1

| | Actual | Budget | Variance- Over (Under) |
|---------------------------------|--------------------|------------------|------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 1,990,309 | \$ 1,988,925 | \$ 1,384 |
| Delinquent tax | 2,660 | | 2,660 |
| Motor vehicle tax | 154,508 | 148,703 | 5,805 |
| Commercial vehicle tax | 9,263 | 6,404 | 2,859 |
| Watercraft tax | | 1,771 | (1,771) |
| RV tax | 3,138 | 2,763 | 375 |
| 16/20M vehicle tax | 34,164 | 27,595 | 6,569 |
| Gross earnings (intangible) tax | 12,114 | 11,843 | 271 |
| Official fees | 216,650 | 140,000 | 76,650 |
| Inmate fees | 71,310 | | 71,310 |
| City contribution | | | 0 |
| Miscellaneous revenues | 61,743 | 109,000 | (47,257) |
| Use of property | | 5,000 | (5,000) |
| Slider tax | | | 0 |
| Interest income | 74,301 | 5,000 | 69,301 |
| Operating transfers | | | 0 |
| Total Cash Receipts | <u>2,630,160</u> x | <u>2,447,004</u> | <u>183,156</u> |
| EXPENDITURES | | | |
| County Clerk | | | |
| Salaries | 135,694 | 140,000 | (4,306) |
| Contractual | 16,471 | 25,000 | (8,529) |
| Commodities | | | 0 |
| Capital Outlay | | 2,000 | (2,000) |
| County Commission | | | |
| Salaries | 55,461 | 60,950 | (5,489) |
| Contractual | 3,198 | 10,000 | (6,802) |
| Commodities | | | 0 |
| Capital Outlay | | | 0 |
| County Treasurer | | | |
| Salaries | 151,446 | 176,975 | (25,529) |
| Contractual | 23,812 | 30,000 | (6,188) |
| Commodities | 1,629 | | 1,629 |
| Capital Outlay | | 4,000 | (4,000) |
| District Court | | | |
| Salaries | | | 0 |
| Contractual | 70,334 | 77,703 | (7,369) |
| Commodities | 10,861 | 4,316 | 6,545 |
| Capital Outlay | | 500 | (500) |
| 911 Dispatch | | | |
| Salaries | 168,753 | 195,300 | (26,547) |
| Contractual | 41,392 | 5,000 | 36,392 |
| Commodities | | 6,050 | (6,050) |
| Capital Outlay | 407 | 38,000 | (37,593) |
| Emergency Services | | | |
| Salaries | 60,139 | 57,496 | 2,643 |
| Contractual | 3,790 | 10,682 | (6,892) |
| Commodities | 72 | 250 | (178) |
| Capital Outlay | 12,454 | 22,000 | (9,546) |

DONIPHAN COUNTY, KANSAS

Schedule 2-1

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | Actual | Budget | Variance- Over (Under) |
|---|-------------------|---------------------|------------------------------|
| Law Enforcement | | | |
| Salaries | 596,896 | 513,300 | 83,596 |
| Contractual | 226,884 | 300,000 | (73,116) |
| Commodities | 70,685 | 77,500 | (6,815) |
| Capital Outlay | 34,941 | 35,000 | (59) |
| Register of Deeds | | | |
| Salaries | 77,675 | 80,000 | (2,325) |
| Contractual | 23,875 | 43,000 | (19,125) |
| Commodities | | | 0 |
| Capital Outlay | | | 0 |
| Road and Bridge | | | |
| Salaries | 66,995 | 86,700 | (19,705) |
| Contractual | 2,882 | 2,000 | 882 |
| Commodities | 1,082 | 1,800 | (718) |
| Capital Outlay | | 3,500 | (3,500) |
| Courthouse - General | | | |
| Salaries | 54,309 | 55,000 | (691) |
| Contractual | 170,918 | 250,000 | (79,082) |
| Commodities | 85 | | 85 |
| Capital Outlay | | 8,000 | (8,000) |
| Special MVT | | | |
| Salaries | | 65,000 | (65,000) |
| Contractual | | 5,000 | (5,000) |
| Commodities | | | 0 |
| Capital Outlay | | 2,000 | (2,000) |
| County Attorney/Counselor | | | |
| Salaries | 104,228 | 152,220 | (47,992) |
| Contractual | 8,917 | 4,000 | 4,917 |
| Commodities | 24 | 4,000 | (3,976) |
| Capital Outlay | | 3,000 | (3,000) |
| Health | | | |
| Salaries | 600 | 600 | 0 |
| Contractual | 12,720 | 15,500 | (2,780) |
| Commodities | | | 0 |
| Capital Outlay | | | 0 |
| Capital Outlay | | | 0 |
| Neighborhood revitalization | 96,393 | 79,556 | 16,837 |
| Contingency | | 80,236 | (80,236) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| Total Expenditures | <u>2,306,022</u> | <u>\$ 2,733,134</u> | <u>\$ (427,112)</u> |
| Receipts Over (Under) Expenditures | 324,138 | | |
| Unencumbered Cash, Beginning | 573,538 | | |
| Prior Year Cancelled Encumbrances | | | |
| Unencumbered Cash, Ending | <u>\$ 897,676</u> | | |

DONIPHAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|--------------------------|---------------------|------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 2,072,070 | \$ 2,073,577 | \$ (1,507) |
| Delinquent tax | 2,553 | | 2,553 |
| Motor vehicle tax | 127,063 | 121,705 | 5,358 |
| Commercial vehicle tax | 7,594 | 5,241 | 2,353 |
| Watercraft tax | | 1,449 | (1,449) |
| RV tax | 2,568 | 2,262 | 306 |
| 16/20M vehicle tax | 34,575 | 22,585 | 11,990 |
| State aid/grants | 383,142 | 400,000 | (16,858) |
| Federal aid/grants | | | 0 |
| Miscellaneous revenues | 395,611 | 5,000 | 390,611 |
| Operating transfers | | 300,000 | (300,000) |
| | <u>3,025,176</u> | <u>2,931,819</u> | <u>93,357</u> |
| EXPENDITURES | | | |
| Personnel services | 779,591 | 960,000 | (180,409) |
| Contractual services | 139,028 | 120,000 | 19,028 |
| Commodities | 337,139 | 400,000 | (62,861) |
| Capital Outlay | 1,325,299 | 1,446,500 | (121,201) |
| Neighborhood revitalization | 100,492 | 67,697 | 32,795 |
| Contingency | | | 0 |
| Operating transfers | 150,000 | 150,000 | 0 |
| Adjustment for qualifying budget credits | | | <u>0</u> |
| | <u>2,831,549</u> | <u>\$ 3,144,197</u> | <u>\$ (312,648)</u> |
| Receipts Over (Under) Expenditures | 193,627 | | |
| Unencumbered Cash, Beginning | 659,668 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u><u>\$ 853,295</u></u> | | |

DONIPHAN COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|-------------------|-------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Miscellaneous revenues | \$ 116,948 | \$ 25,500 | \$ 91,448 |
| Operating transfers | <u>4,500</u> | <u>4,500</u> | <u>0</u> |
| Total Cash Receipts | <u>121,448</u> | <u>30,000</u> | <u>91,448</u> |
| EXPENDITURES | | | |
| Capital Improvements | 7,700 | 100,000 | (92,300) |
| Capital outlay | | 50,000 | (50,000) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | <u>0</u> |
| Total Expenditures | <u>7,700</u> | <u>\$ 150,000</u> | <u>\$ (142,300)</u> |
| Receipts Over (Under) Expenditures | 113,748 | | |
| Unencumbered Cash, Beginning | 120,037 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 233,785</u> | | |

DONIPHAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|------------------------------|-------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 447,334 | \$ 448,506 | \$ (1,172) |
| Delinquent tax | 570 | | 570 |
| Motor vehicle tax | 31,811 | 30,724 | 1,087 |
| Commercial vehicle tax | 1,912 | 1,323 | 589 |
| Watercraft tax | | 366 | (366) |
| RV tax | 649 | 571 | 78 |
| 16/20M vehicle tax | 7,375 | 5,702 | 1,673 |
| Reimbursements | 91,638 | 10,000 | 81,638 |
| Miscellaneous revenues | 387 | 25,000 | (24,613) |
| Operating transfers | | | 0 |
| Total Cash Receipts | <u>581,676</u> | <u>522,192</u> | <u>59,484</u> |
| EXPENDITURES | | | |
| FICA | 188,663 | 225,000 | (36,337) |
| Unemployment | 2,172 | 30,000 | (27,828) |
| Insurance | 20,437 | 3,000 | 17,437 |
| Retirement | 202,591 | 325,000 | (122,409) |
| Workers' compensation | 52,157 | 70,000 | (17,843) |
| Neighborhood revitalization | 21,737 | 22,288 | (551) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| Total Expenditures | <u>487,757</u> | <u>\$ 675,288</u> | <u>\$ (187,531)</u> |
| Receipts Over (Under) Expenditures | 93,919 | | |
| Unencumbered Cash, Beginning | 353,090 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u><u>\$ 447,009</u></u> | | |

DONIPHAN COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|----------------------------|-----------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 117,663 | \$ 117,619 | \$ 44 |
| Delinquent tax | 157 | | 157 |
| Motor vehicle tax | 8,193 | 7,868 | 0 |
| Commercial vehicle tax | 490 | 339 | 0 |
| Watercraft tax | | 94 | 0 |
| RV tax | 166 | 146 | 0 |
| 16/20M vehicle tax | 2,156 | 1,460 | 696 |
| Miscellaneous revenues | | | 0 |
| Operating transfers | | | 0 |
| Total Cash Receipts | <u>128,825</u> | <u>127,526</u> | <u>897</u> |
| EXPENDITURES | | | |
| Appropriations | 121,300 | 121,300 | 0 |
| Neighborhood revitalization | 5,702 | 6,226 | (524) |
| Adjustment for qualifying budget credits | | | 0 |
| Total Expenditures | <u>127,002</u> | <u>\$ 127,526</u> | <u>\$ (524)</u> |
| Receipts Over (Under) Expenditures | 1,823 | | |
| Unencumbered Cash, Beginning | 1,229 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u><u>\$ 3,052</u></u> | | |

DONIPHAN COUNTY, KANSAS
COMMUNITY MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|---------------|------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 27,259 | \$ 27,214 | \$ 45 |
| Delinquent tax | 38 | | 38 |
| Motor vehicle tax | 1,948 | 1,869 | 79 |
| Commercial vehicle tax | 117 | 80 | 37 |
| Watercraft tax | | 22 | (22) |
| RV tax | 39 | 35 | 4 |
| 16/20M vehicle tax | 525 | 347 | 178 |
| Miscellaneous revenues | | 91 | (91) |
| Operating transfers | | | 0 |
| | <u>29,926</u> | <u>29,658</u> | <u>268</u> |
| EXPENDITURES | | | |
| Payment to KANZA | 28,606 | 28,144 | 462 |
| Neighborhood revitalization rebate | 1,320 | 1,514 | (194) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>29,926</u> | <u>\$ 29,658</u> | <u>\$ 268</u> |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | | |

DONIPHAN COUNTY, KANSAS
MENTAL HEALTH WORKSHOP FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|--------------------------|----------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 28,879 | \$ 28,873 | \$ 6 |
| Delinquent tax | 40 | | 40 |
| Motor vehicle tax | 2,064 | 1,981 | 83 |
| Commercial vehicle tax | 124 | 85 | 39 |
| Watercraft tax | | 24 | (24) |
| RV tax | 42 | 37 | 5 |
| 16/20M vehicle tax | 559 | 368 | 191 |
| Miscellaneous revenues | | | 0 |
| Operating transfers | | | 0 |
| Total Cash Receipts | <u>31,708</u> | <u>31,368</u> | <u>340</u> |
| EXPENDITURES | | | |
| Payment to DCSW | 29,760 | 29,760 | 0 |
| Neighborhood revitalization | 1,400 | 1,608 | (208) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| Total Expenditures | <u>31,160</u> | <u>\$ 31,368</u> | <u>\$ (208)</u> |
| Receipts Over (Under) Expenditures | 548 | | |
| Unencumbered Cash, Beginning | 415 | | |
| Prior Year Cancelled Encumbrances | 0 | | |
| Unencumbered Cash, Ending | <u><u>\$ 963</u></u> | | |

DONIPHAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|-------------------|------------------|------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 26,969 | \$ 27,045 | \$ (76) |
| Delinquent tax | 509 | | 509 |
| Motor vehicle tax | 1,869 | 1,797 | 72 |
| Commercial vehicle tax | 112 | 77 | 35 |
| Watercraft tax | | 21 | (21) |
| RV tax | 38 | 33 | 5 |
| 16/20M vehicle tax | | 334 | (334) |
| Miscellaneous revenues | | | 0 |
| Operating transfers | | | 0 |
| | <u>29,497</u> | <u>29,307</u> | <u>190</u> |
| EXPENDITURES | | | |
| Appropriations | 28,000 | 28,000 | 0 |
| Neighborhood revitalization | 1,307 | 1,307 | 0 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>29,307</u> | <u>\$ 29,307</u> | <u>\$ 0</u> |
| Receipts Over (Under) Expenditures | 190 | | |
| Unencumbered Cash, Beginning | 3 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 193</u> | | |

DONIPHAN COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|---------------|---------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ | \$ | \$ 0 |
| Delinquent tax | | | 0 |
| Motor vehicle tax | | | 0 |
| RV tax | | | 0 |
| 16/20M vehicle tax | | | 0 |
| Miscellaneous revenues | | | 0 |
| Operating transfers | | | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> |
| EXPENDITURES | | | |
| Appropriations | | 0 | 0 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 25 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 25</u> | | |

DONIPHAN COUNTY, KANSAS
APPRAISER'S COSTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|--------------------------|-------------------|------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 224,554 | \$ 224,257 | \$ 297 |
| Delinquent tax | 330 | | 330 |
| Motor vehicle tax | 19,127 | 18,435 | 692 |
| Commercial vehicle tax | 1,148 | 794 | 354 |
| Watercraft tax | | 220 | (220) |
| RV tax | 389 | 343 | 46 |
| 16/20M vehicle tax | 4,085 | 3,421 | 664 |
| Miscellaneous revenues | 3,746 | 3,619 | 127 |
| Operating transfers | | | 0 |
| Total Cash Receipts | <u>253,379</u> | <u>251,089</u> | <u>2,290</u> |
| EXPENDITURES | | | |
| Personnel services | 186,381 | 195,000 | (8,619) |
| Contractual services | 18,134 | 40,000 | (21,866) |
| Commodities | 3,124 | 16,500 | (13,376) |
| Capital Outlay | | 6,000 | (6,000) |
| Neighborhood revitalization | 10,868 | 8,648 | 2,220 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| Total Expenditures | <u>218,507</u> | <u>\$ 266,148</u> | <u>\$ (47,641)</u> |
| Receipts Over (Under) Expenditures | 34,872 | | |
| Unencumbered Cash, Beginning | 86,259 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u><u>\$ 121,131</u></u> | | |

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|------------------|------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 78,721 | \$ 79,135 | \$ (414) |
| Delinquent tax | 86 | | 86 |
| Motor vehicle tax | 4,820 | 4,665 | 155 |
| Commercial vehicle tax | 290 | 201 | 89 |
| Watercraft tax | | 56 | (56) |
| RV tax | 98 | 87 | 11 |
| 16/20M vehicle tax | 1,079 | 866 | 213 |
| State payment | | | 0 |
| Charges for services | 1,895 | 1,500 | 395 |
| Miscellaneous revenues | | | 0 |
| Operating transfers | | | 0 |
| | <u>86,989</u> | <u>86,510</u> | <u>479</u> |
| EXPENDITURES | | | |
| Personnel services | 45,558 | 57,500 | (11,942) |
| Contractual services | 7,052 | 20,000 | (12,948) |
| Commodities | 1,319 | 3,000 | (1,681) |
| Capital Outlay | | 3,000 | (3,000) |
| Neighborhood revitalization | 3,834 | 3,010 | 824 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>57,763</u> | <u>\$ 86,510</u> | <u>\$ (28,747)</u> |
| Receipts Over (Under) Expenditures | 29,226 | | |
| Unencumbered Cash, Beginning | 23,662 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 52,888</u> | | |

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED CHEMICAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|-----------------------------|-------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 58,990 | \$ 59,530 | \$ (540) |
| Delinquent tax | 23 | | 23 |
| Motor vehicle tax | 1,155 | 1,102 | 53 |
| Commercial vehicle tax | 69 | 47 | 22 |
| Watercraft tax | | 13 | (13) |
| RV tax | 23 | 20 | 3 |
| 16/20M vehicle tax | 363 | 205 | 158 |
| Charges for services | 32,148 | 40,000 | (7,852) |
| Miscellaneous revenues | | | 0 |
| Operating transfers | | | 0 |
| | <u>92,771</u> | <u>100,917</u> | <u>(8,146)</u> |
| Total Cash Receipts | | | |
| | <u>92,771</u> | <u>100,917</u> | <u>(8,146)</u> |
| EXPENDITURES | | | |
| Personnel services | | | 0 |
| Contractual services | 51,328 | 85,000 | (33,672) |
| Commodities | 5,040 | 20,000 | (14,960) |
| Capital Outlay | | | 0 |
| Neighborhood revitalization | 2,887 | 1,395 | 1,492 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>59,255</u> | <u>106,395</u> | <u>(47,140)</u> |
| Total Expenditures | | | |
| | <u>59,255</u> | <u>\$ 106,395</u> | <u>\$ (47,140)</u> |
| Receipts Over (Under) Expenditures | 33,516 | | |
| Unencumbered Cash, Beginning | 34,656 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | \$ <u>68,172</u> | | |

DONIPHAN COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|---------------|------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 18,904 | \$ 18,949 | \$ (45) |
| Delinquent tax | 25 | | 25 |
| Motor vehicle tax | 1,282 | 1,230 | 52 |
| Commercial vehicle tax | 77 | 53 | 24 |
| Watercraft tax | | 15 | (15) |
| RV tax | 26 | 23 | 3 |
| 16/20M vehicle tax | 342 | 228 | 114 |
| Miscellaneous revenues | | | 0 |
| Operating transfers | | | 0 |
| | <u>20,656</u> | <u>20,498</u> | <u>158</u> |
| EXPENDITURES | | | |
| Appropriations | 19,500 | 19,500 | 0 |
| Neighborhood revitalization | 916 | 998 | (82) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>20,416</u> | <u>\$ 20,498</u> | <u>\$ (82)</u> |
| Receipts Over (Under) Expenditures | 240 | | |
| Unencumbered Cash, Beginning | 217 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 457</u> | | |

DONIPHAN COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|------------------|-------------------|------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 47,052 | \$ 47,552 | \$ (500) |
| Delinquent tax | 74 | | 74 |
| Motor vehicle tax | 7,458 | 6,957 | 501 |
| Commercial vehicle tax | | 300 | (300) |
| Watercraft tax | | 83 | (83) |
| RV tax | 147 | 129 | 18 |
| 16/20M vehicle tax | 672 | 1,291 | (619) |
| Miscellaneous revenues | 22,227 | | 22,227 |
| City contribution | | | 0 |
| Operating transfers | | | 0 |
| | <u>77,630</u> | <u>56,312</u> | <u>21,318</u> |
| EXPENDITURES | | | |
| Personnel services | 61,361 | 80,000 | (18,639) |
| Contractual services | 44,377 | 30,000 | 14,377 |
| Commodities | 153 | | 153 |
| Neighborhood revitalization | 2,309 | 1,313 | 996 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>108,200</u> | <u>\$ 111,313</u> | <u>\$ (3,113)</u> |
| Receipts Over (Under) Expenditures | (30,570) | | |
| Unencumbered Cash, Beginning | 79,868 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 49,298</u> | | |

DONIPHAN COUNTY, KANSAS
ELDERLY SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|-------------------|-------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 202,270 | \$ 202,179 | \$ 91 |
| Delinquent tax | 311 | | 311 |
| Motor vehicle tax | 17,064 | 16,478 | 586 |
| Commercial vehicle tax | 1,025 | 710 | 315 |
| Watercraft tax | | 196 | (196) |
| RV tax | 348 | 306 | 42 |
| 16/20M vehicle tax | 4,058 | 3,058 | 1,000 |
| Grant funds | 4,745 | 1,000 | 3,745 |
| Reimbursements | 4,109 | 2,150 | 1,959 |
| Operating transfers | | | 0 |
| | <u>233,930</u> | <u>226,077</u> | <u>7,853</u> |
| EXPENDITURES | | | |
| Personnel services | 13,101 | 11,000 | 2,101 |
| Contractual services | 3,355 | 3,972 | (617) |
| Commodities | 3,752 | 6,450 | (2,698) |
| Capital Outlay | 235 | 1,000 | (765) |
| Neighborhood revitalization | 9,800 | 13,775 | (3,975) |
| Operating transfers | 189,696 | 230,000 | (40,304) |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>219,939</u> | <u>\$ 266,197</u> | <u>\$ (46,258)</u> |
| Receipts Over (Under) Expenditures | 13,991 | | |
| Unencumbered Cash, Beginning | 105,887 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 119,878</u> | | |

DONIPHAN COUNTY, KANSAS
LOCAL ALCOHOLIC LIQUOR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|-----------------|---------------|------------------------------|
| CASH RECEIPTS | | | |
| State distributions | \$ | \$ 5,000 | \$ (5,000) |
| County share of liquor tax | 6,214 | | 6,214 |
| Interest income | | | 0 |
| Operating transfers | | | 0 |
| | <u>6,214</u> | <u>5,000</u> | <u>1,214</u> |
| Total Cash Receipts | | | |
| EXPENDITURES | | | |
| Special alcohol and drug | 4,071 | 5,000 | (929) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>4,071</u> | <u>5,000</u> | <u>(929)</u> |
| Total Expenditures | | | |
| Receipts Over (Under) Expenditures | 2,143 | | |
| Unencumbered Cash, Beginning | 3,071 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 5,214</u> | | |

DONIPHAN COUNTY, KANSAS
DIVERSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|------------------|------------------|------------------------------|
| CASH RECEIPTS | | | |
| Fees | \$ 13,701 | \$ 17,000 | \$ (3,299) |
| Operating transfers | | | <u>0</u> |
| Total Cash Receipts | <u>13,701</u> | <u>17,000</u> | <u>(3,299)</u> |
| EXPENDITURES | | | |
| Contractual | 884 | 60,111 | (59,227) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | <u>0</u> |
| Total Expenditures | <u>884</u> | <u>\$ 60,111</u> | <u>\$ (59,227)</u> |
| Receipts Over (Under) Expenditures | 12,817 | | |
| Unencumbered Cash, Beginning | 72,727 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 85,544</u> | | |

DONIPHAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|------------------|-------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 119,323 | \$ 120,551 | \$ (1,228) |
| Delinquent tax | 62 | | 62 |
| Motor vehicle tax | 3,099 | 2,987 | 112 |
| Commercial vehicle tax | 186 | 129 | 57 |
| Watercraft tax | | 36 | (36) |
| RV tax | 63 | 56 | 7 |
| 16/20M vehicle tax | 797 | 554 | 243 |
| Miscellaneous revenues | 2,982 | | 2,982 |
| Operating transfers | | | 0 |
| | <u>126,512</u> | <u>124,313</u> | <u>2,199</u> |
| EXPENDITURES | | | |
| Personnel services | 3,725 | 3,600 | 125 |
| Contractual services | 20,208 | 57,000 | (36,792) |
| Commodities | | 300 | (300) |
| Capital Outlay | 60,297 | 81,500 | (21,203) |
| Neighborhood revitalization | 5,842 | 2,526 | 3,316 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>90,072</u> | <u>\$ 144,926</u> | <u>\$ (54,854)</u> |
| Receipts Over (Under) Expenditures | 36,440 | | |
| Unencumbered Cash, Beginning | 30,302 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 66,742</u> | | |

DONIPHAN COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance- Over (Under)</u> |
|---|----------------------|-------------------|---------------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 73,356 | \$ 73,434 | \$ (78) |
| Delinquent tax | 87 | | 87 |
| Motor vehicle tax | 4,242 | 4,050 | 192 |
| Commercial vehicle tax | 253 | 174 | 79 |
| Watercraft tax | | 48 | (48) |
| RV tax | 85 | 75 | 10 |
| 16/20M vehicle tax | 1,144 | 752 | 392 |
| Miscellaneous revenues | | | 0 |
| Sales tax | 71,074 | 65,600 | 5,474 |
| Operating transfers | | | 0 |
| | <u>150,241</u> | <u>144,133</u> | <u>6,108</u> |
| EXPENDITURES | | | |
| Principal | 135,000 | 135,000 | 0 |
| Interest | 4,590 | 12,000 | (7,410) |
| Cash basis reserve | | 2,000 | (2,000) |
| Neighborhood revitalization | 3,556 | 1,362 | 2,194 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>143,146</u> | <u>\$ 150,362</u> | <u>\$ (7,216)</u> |
| Receipts Over (Under) Expenditures | 7,095 | | |
| Unencumbered Cash, Beginning | 22,775 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 29,870</u> | | |

DONIPHAN COUNTY, KANSAS
NEK CENTRAL KITCHEN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | Actual | Budget | Variance- Over (Under) |
|---|------------------------------|-------------------|------------------------------|
| CASH RECEIPTS | | | |
| Charges for services | \$ 226,531 | \$ 395,055 | \$ (168,524) |
| Miscellaneous revenues | 28 | 32,446 | (32,418) |
| Operating transfers | | | 0 |
| | <u>226,559</u> | <u>427,501</u> | <u>(200,942)</u> |
| EXPENDITURES | | | |
| Personnel services | 84,657 | 130,623 | (45,966) |
| Commodities | 145,424 | 287,542 | (142,118) |
| Contractual services | 8,124 | 2,356 | 5,768 |
| Capital outlay | | 10,980 | (10,980) |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>238,205</u> | <u>\$ 431,501</u> | <u>\$ (193,296)</u> |
| Receipts Over (Under) Expenditures | (11,646) | | |
| Unencumbered Cash, Beginning | 5,945 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u><u>\$ (5,701)</u></u> | | |

DONIPHAN COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|-------------------|-------------------|------------------------------|
| CASH RECEIPTS | | | |
| Taxes and Shared Revenue | | | |
| Ad valorem property tax | \$ 110,297 | \$ 111,368 | \$ (1,071) |
| Delinquent tax | 56 | | 56 |
| Motor vehicle tax | 2,872 | 2,756 | 116 |
| Commercial vehicle tax | 172 | 119 | 53 |
| Watercraft tax | | 33 | (33) |
| RV tax | 58 | 51 | 7 |
| 16/20M vehicle tax | 780 | 511 | 269 |
| Miscellaneous revenues | | | 0 |
| Charges for services | 561,325 | 772,809 | (211,484) |
| Operating transfers | | | 0 |
| Total Cash Receipts | <u>675,560</u> | <u>887,647</u> | <u>(212,087)</u> |
| EXPENDITURES | | | |
| Personnel services | 492,720 | 670,000 | (177,280) |
| Contractual services | 121,895 | 208,500 | (86,605) |
| Commodities | 57,898 | 105,000 | (47,102) |
| Capital Outlay | | 4,500 | (4,500) |
| Neighborhood revitalization | 5,395 | 2,272 | 3,123 |
| Miscellaneous | | | 0 |
| Operating transfers | 4,500 | | 4,500 |
| Adjustment for qualifying budget credits | | | 0 |
| Total Expenditures | <u>682,408</u> | <u>\$ 990,272</u> | <u>\$ (307,864)</u> |
| Receipts Over (Under) Expenditures | (6,848) | | |
| Unencumbered Cash, Beginning | 160,376 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 153,528</u> | | |

DONIPHAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|------------------------------|------------------|------------------------------|
| CASH RECEIPTS | | | |
| Charges for services | \$ 20,364 | \$ 14,300 | \$ 6,064 |
| Rent | | | 0 |
| Interest income | | | 0 |
| Miscellaneous revenues | 2,332 | | 2,332 |
| Operating transfers | | | 0 |
| | <u>22,696</u> | <u>14,300</u> | <u>8,396</u> |
| EXPENDITURES | | | |
| Personnel services | | | 0 |
| Contractual services | 7,560 | 15,000 | (7,440) |
| Commodities | 20 | | 20 |
| Capital Outlay | | | 0 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>7,580</u> | <u>\$ 15,000</u> | <u>\$ (7,420)</u> |
| Receipts Over (Under) Expenditures | 15,116 | | |
| Unencumbered Cash, Beginning | 436,226 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 451,342</u> | | |

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

| | Title III C-1 Fund | Title III C-2 Fund | Title III - B Fund |
|---|-------------------------|---------------------------|--------------------------|
| CASH RECEIPTS | | | |
| Program income | \$ 53,554 | \$ 32,710 | \$ 27,628 |
| Grant | 12,597 | 12,602 | |
| Intergovernmental revenues | 31,084 | 19,881 | 45,328 |
| Charges for services | | | |
| Miscellaneous revenues | | | |
| Operating transfers | <u>94,716</u> | <u>64,412</u> | <u>30,568</u> |
| Total Cash Receipts | <u>191,951</u> | <u>129,605</u> | <u>103,524</u> |
| EXPENDITURES | | | |
| Personnel services | 68,057 | 49,202 | 71,950 |
| Contractual services | 29,076 | 9,226 | 7,229 |
| Commodities | 94,432 | 71,210 | 16,047 |
| Capital Outlay | 337 | | 7,909 |
| Miscellaneous | | | |
| Operating transfers | | | |
| Adjustment for qualifying budget credits | | | |
| Total Expenditures | <u>191,902</u> | <u>129,638</u> | <u>103,135</u> |
| Receipts Over (Under) Expenditures | 49 | (33) | 389 |
| Unencumbered Cash, Beginning | - | - | 143 |
| Prior Year Cancelled Encumbrances | <u>0</u> | <u>0</u> | <u>0</u> |
| Unencumbered Cash, Ending | <u><u>\$ 49</u></u> | <u><u>\$ (33)</u></u> | <u><u>\$ 532</u></u> |

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Federal Funds Exchange</u> | <u>Trust, Training and Technology</u> | <u>911 Telephone Funds</u> |
|---|-----------------------------------|---|--------------------------------|
| CASH RECEIPTS | | | |
| Program income | \$ | \$ | \$ |
| Grant | 307,830 | | |
| Intergovernmental revenues | | | |
| Charges for services | | | 46,408 |
| Miscellaneous revenues | | 15,848 | |
| Operating transfers | | | |
| | <u>307,830</u> | <u>15,848</u> | <u>46,408</u> |
| EXPENDITURES | | | |
| Personnel services | | | |
| Contractual services | | 8,477 | |
| Commodities | | | 26,839 |
| Capital Outlay | | | |
| Miscellaneous | | | |
| Operating transfers | | | |
| Adjustment for qualifying budget credits | | | |
| | <u>0</u> | <u>8,477</u> | <u>26,839</u> |
| Receipts Over (Under) Expenditures | 307,830 | 7,371 | 19,569 |
| Unencumbered Cash, Beginning x | - | 48,024 | 54,752 |
| Prior Year Cancelled Encumbrances | <u>0</u> | <u>0</u> | <u>0</u> |
| Unencumbered Cash, Ending | <u>\$ 307,830</u> | <u>\$ 55,395</u> | <u>\$ 74,321</u> |

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Equipment Reserve</u> | <u>FEMA</u> | <u>New Sales Tax Fund</u> |
|---|------------------------------|--------------------------|-------------------------------|
| CASH RECEIPTS | | | |
| Program income | \$ | \$ | \$ |
| Grant | | | |
| Intergovernmental revenues | | | 461,965 |
| Charges for services | | | |
| Miscellaneous revenues | | | |
| Operating transfers | <u>150,000</u> | <u> </u> | <u> </u> |
| Total Cash Receipts | <u>150,000</u> | <u>0</u> | <u>461,965</u> |
| EXPENDITURES | | | |
| Personnel services | | | |
| Contractual services | | | |
| Commodities | | | |
| Capital Outlay | 186,744 | | 133,297 |
| Miscellaneous | | | |
| Operating transfers | | | |
| Adjustment for qualifying budget credits | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u>186,744</u> | <u>0</u> | <u>133,297</u> |
| Receipts Over (Under) Expenditures | (36,744) | 0 | 328,668 |
| Unencumbered Cash, Beginning | 127,707 | 205,130 | 859,145 |
| Prior Year Cancelled Encumbrances | <u>0</u> | <u>0</u> | <u>0</u> |
| Unencumbered Cash, Ending | <u><u>\$ 90,963</u></u> | <u><u>\$ 205,130</u></u> | <u><u>\$ 1,187,813</u></u> |

DONIPHAN COUNTY, KANSAS
COMPONENT UNIT - EXTENSION COUNCIL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

| | <u>Actual</u> | <u>Budget</u> | Variance- Over (Under) |
|---|------------------|-------------------|------------------------------|
| CASH RECEIPTS | | | |
| Intergovernmental | \$ 156,119 | \$ 158,054 | \$ (1,935) |
| Charges for services | | | 0 |
| Reimbursements | 2,505 | 15,000 | (12,495) |
| Operating transfers | | | 0 |
| | <u>158,624</u> | <u>173,054</u> | <u>(14,430)</u> |
| Total Cash Receipts | | | |
| EXPENDITURES | | | |
| Personnel services | 127,532 | 137,254 | (9,722) |
| Contractual services | 1,557 | 1,500 | 57 |
| Commodities | 19,819 | 27,800 | (7,981) |
| Capital Outlay | 7,725 | 6,500 | 1,225 |
| Operating transfers | | | 0 |
| Adjustment for qualifying budget credits | | | 0 |
| | <u>156,633</u> | <u>\$ 173,054</u> | <u>\$ (16,421)</u> |
| Total Expenditures | | | |
| Receipts Over (Under) Expenditures | 1,991 | | |
| Unencumbered Cash, Beginning | 87,376 | | |
| Prior Year Cancelled Encumbrances | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 89,367</u> | | |

DONIPHAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

| Agency Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|-------------------|---------------------------|----------------------|-----------------------|------------------------|
| District court | \$ 35,646 | \$ 214,787 | \$ 186,167 | \$ 64,266 |
| Sheriff | 0 | 206,144 | 206,144 | 0 |
| Inmate account | 20,051 | 30,361 | 37,738 | 12,674 |
| Taxation accounts | <u>9,792,226</u> | <u>29,808,955</u> | <u>28,818,814</u> | <u>10,782,367</u> |
| Total | <u>\$ 9,847,923</u> | <u>\$ 30,260,247</u> | <u>\$ 29,248,863</u> | <u>\$ 10,859,307</u> |

The notes to the financial statements are an integral part of this statement.